

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
Calendar Year 2011

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$3,670,429,917</u>	<u>\$2,324,023,495</u>	<u>\$13,173,042</u>
CROP & ANIMAL PRODUCTION	111,112	835,155,183	466,587,839	2,934,939
FORESTRY & LOGGING	113	1,850,797,328	1,365,354,412	5,563,406
FISHING & HUNTING	114	372,275,325	95,646,787	524,462
AG & FORESTRY SUPPORT ACTIVITIES	115	612,202,081	396,434,457	4,150,235
<u>MINING</u>	<u>21</u>	<u>571,389,192</u>	<u>485,318,635</u>	<u>2,497,499</u>
SAND & GRAVEL, QUARRYING	2123	323,335,262	254,243,689	1,318,628
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	248,053,930	231,074,946	1,178,871
<u>UTILITIES</u>	<u>22</u>	<u>1,650,900,075</u>	<u>1,484,124,585</u>	<u>25,010,306</u>
ELECTRIC POWER GENERATION & TRANS.	2211	311,476,260	294,889,322	4,553,594
NATURAL GAS DISTRIBUTION	2212	13,136,513	11,776,640	177,874
WATER & SEWER	2213	1,326,287,302	1,177,458,623	20,278,838
<u>CONSTRUCTION</u>	<u>23</u>	<u>33,898,496,786</u>	<u>29,959,439,275</u>	<u>149,690,308</u>
RESIDENTIAL BUILDING & REMODELING	2361	5,146,775,297	4,820,856,438	23,801,975
NONRESIDENTIAL BUILDING	2362	7,933,554,804	6,812,970,817	32,590,184
HEAVY CONSTRUCTION & HIGHWAYS	237	5,121,649,707	4,241,202,124	22,274,755
SPECIAL TRADE CONTRACTORS	238	15,696,516,978	14,084,409,896	71,023,394
PLUMBING & HEATING	23822	3,124,028,689	2,789,550,411	13,816,286
PAINTING	23832	578,150,121	527,878,109	2,585,341
ELECTRICAL	23821	3,364,458,828	3,040,693,016	16,029,966
MASONRY/DRYWALL	23814, 23831	893,063,083	812,134,466	3,933,935
ROOFING	23816	743,959,743	713,885,407	3,415,000
OTHER CONTRACTORS	238 not listed above	6,992,856,514	6,200,268,487	31,242,866
<u>MANUFACTURING</u>	<u>31-33</u>	<u>141,138,031,707</u>	<u>105,900,437,181</u>	<u>441,254,148</u>
FOOD PRODUCTS	311	10,657,176,664	5,665,307,734	20,234,927
MILLING OF GRAINS	3112	683,466,039	414,350,548	1,858,318
FRUITS & VEGETABLES	3114	1,438,127,113	401,068,745	1,878,882
DAIRY PRODUCTS	3115	124,017,186	74,120,315	369,515
MEAT PRODUCTS	3116	2,149,362,735	2,063,512,388	3,252,545
SEAFOOD PRODUCTS	3117	2,446,277,640	419,018,266	1,926,206
BAKERY PRODUCTS	3118	1,586,827,956	875,896,250	4,231,459
OTHER FOOD ITEMS	3111, 3113, 3119	2,229,097,995	1,417,341,222	6,718,002
BEVERAGES	312	2,467,874,596	1,721,874,007	8,420,402
TEXTILES	313,314	800,599,178	425,793,753	2,103,183
APPAREL	315	255,227,384	144,688,926	710,053
LEATHER & ALLIED PRODUCTS	316	49,409,106	28,480,653	139,372
LUMBER & WOOD PRODUCTS	321	7,054,781,552	4,245,841,069	18,117,057
SAWMILLS	3211	2,544,497,940	1,510,191,687	5,522,850
PLYWOOD & TRUSSES	3212	985,472,952	560,923,723	2,259,388
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	3,524,810,660	2,174,725,659	10,334,819
PAPER PRODUCTS	322	6,839,732,470	4,000,562,865	15,449,776
PULP & PAPER MILLS	3221	4,535,183,878	2,437,388,019	8,643,158
OTHER PAPER PRODUCTS	3222	2,304,548,592	1,563,174,846	6,806,618
COMMERCIAL PRINTING	323	932,510,305	806,224,810	4,085,108
PETROLEUM & COAL PRODUCTS	324	29,669,431,737	27,615,082,699	133,631,385
PETROLEUM REFINING	32411	29,228,260,538	27,360,579,717	132,399,816
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	441,171,199	254,502,982	1,231,569
CHEMICALS	325	4,306,323,919	2,879,348,990	13,728,988
CHEMICALS	3251	1,037,245,212	677,629,320	3,272,993
PESTICIDES & FERTILIZERS	3253	534,594,786	414,149,900	2,082,704
PHARMACEUTICALS	3254	821,577,598	537,132,501	2,669,878
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	1,912,906,323	1,250,437,269	5,703,413
PLASTICS & RUBBER PRODUCTS	326	2,243,134,573	1,379,776,689	6,634,842
NONMETALLIC MINERALS	327	2,890,478,764	2,291,330,022	9,760,164
PRIMARY METALS	331	3,471,193,484	2,459,073,601	10,299,712

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		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	1,231,121,580	717,636,088	3,393,898
ALUMINUM SMELTING	3313	1,190,770,606	1,109,012,008	3,846,670
OTHER NONFERROUS METALS	3314	169,078,915	143,131,412	691,179
FOUNDRIES	3315	880,222,383	489,294,093	2,367,965
FABRICATED METAL PRODUCTS	332	4,798,634,099	3,362,695,154	15,519,855
MACHINERY	333	5,433,121,889	3,211,574,766	15,600,586
FARM & CONSTRUCTION IMPLEMENTS	3331	492,914,902	312,498,195	1,511,213
INDUSTRIAL MACHINERY	3332	1,029,722,700	493,824,616	2,444,197
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	3,910,484,287	2,405,251,955	11,645,176
COMPUTERS & ELECTRONICS	334	9,716,136,095	5,265,706,068	25,806,614
COMPUTER HARDWARE	3341	619,163,735	254,621,711	1,327,855
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	378,272,977	188,287,593	920,293
AUDIO & VIDEO EQUIPMENT	3343	191,240,941	102,412,229	540,718
SEMICONDUCTORS	3344	2,712,717,300	1,371,015,336	5,599,866
INSTRUMENTS	3345	5,477,324,072	3,117,356,875	15,623,067
SOFTWARE REPRODUCTION	334611	318,929,706	217,519,022	1,700,424
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	18,487,364	14,493,302	94,391
ELECTRICAL EQUIPMENT & APPLIANCES	335	1,986,096,334	1,010,513,444	4,772,422
LIGHTING EQUIPMENT	3351	311,230,993	63,657,949	308,502
HOUSEHOLD APPLIANCES	3352	307,777,921	141,187,461	693,945
OTHER ELECTRIC EQUIPMENT	3353, 3359	1,367,087,420	805,668,034	3,769,975
TRANSPORTATION EQUIPMENT	336	42,436,411,418	36,693,400,786	122,850,379
MOTOR VEHICLES & PARTS	3361, 3362, 3363	1,703,429,784	1,048,185,653	5,101,224
AIRCRAFT, AEROSPACE & PARTS	3364	39,145,425,863	34,540,212,380	112,283,258
SHIPS & BOATS	3366	1,403,075,701	951,565,236	4,712,268
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	184,480,070	153,437,517	753,629
FURNITURE & RELATED PRODUCTS	337	1,268,621,114	704,768,808	3,412,405
OTHER MANUFACTURING	339	3,861,137,026	1,988,392,337	9,976,918
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>126,332,538,124</u>	<u>88,135,667,093</u>	<u>420,989,398</u>
DURABLE GOODS	423	57,930,225,349	40,447,871,344	205,386,515
MOTOR VEHICLES & PARTS	4231	6,485,588,248	5,848,416,252	28,667,335
FURNITURE & HOME FURNISHINGS	4232	1,251,799,748	916,280,361	4,552,494
LUMBER & CONSTRUCTION MATERIALS	4233	4,896,203,369	3,181,041,846	15,082,584
PROFESSIONAL & COMMERCIAL EQUIP.	4234	11,492,587,919	9,159,999,795	48,115,299
ELECTRICAL EQUIPMENT	4236	8,521,147,159	6,492,743,480	35,807,198
HARDWARE, PLUMBING, HEATING EQUIP.	4237	2,818,473,842	2,370,977,657	11,391,503
MACHINERY & EQUIPMENT	4238	11,428,802,984	7,876,483,519	37,648,209
OTHER DURABLE GOODS	4235, 4239	11,035,622,080	4,601,928,434	24,121,893
NONDURABLE GOODS:	424	66,984,378,502	46,967,687,496	210,610,812
PAPER & PAPER PRODUCTS	4241	2,162,588,059	1,714,789,201	8,196,446
DRUGS & SUNDRIES	4242	6,666,283,815	6,197,889,649	18,134,390
APPAREL	4243	3,332,344,532	1,219,042,674	6,089,354
FOOD PRODUCTS	4244	27,573,921,794	16,470,381,276	73,797,725
FARM PRODUCTS	4245	1,235,051,513	523,889,838	2,775,421
CHEMICALS & PLASTICS	4246	3,137,314,700	2,617,517,429	12,727,592
PETROLEUM PRODUCTS	4247	10,171,512,147	8,975,658,913	43,754,981
OTHER NONDURABLE GOODS	4248, 4249	12,705,361,942	9,248,518,516	45,134,903
ELECTRONIC MARKETS, AGENTS, BROKERS	425	1,417,934,273	720,108,253	4,992,071
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>112,179,175,761</u>	<u>95,091,204,357</u>	<u>475,489,505</u>
MOTOR VEHICLES & PARTS	441	18,116,513,694	16,311,350,193	82,224,197
NEW & USED AUTO DEALERS	4411	13,910,005,009	12,712,672,366	64,313,393
RV, BOAT, MOTORCYCLE DEALERS	4412	1,443,870,973	1,191,084,664	6,055,732
AUTOMOTIVE PARTS & TIRES	4413	2,762,637,712	2,407,593,163	11,855,072
FURNITURE & HOME FURNISHINGS	442	2,548,385,606	2,258,216,330	10,918,465
ELECTRONICS & APPLIANCES	443	5,458,412,297	4,666,022,559	27,082,734
HOUSEHOLD APPLIANCES	443111	391,672,731	359,267,731	1,753,267

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	1,761,395,602	1,623,893,152	9,221,634
COMPUTERS & SOFTWARE	44312	3,244,398,150	2,634,633,344	15,876,832
CAMERAS & PHOTO SUPPLY	44313	60,945,814	48,228,332	231,001
BLDG. MATERIALS, GARDEN SUPPLIES	444	6,330,581,466	5,967,420,400	28,571,635
BUILDING MATERIALS	4441	5,473,656,116	5,236,861,209	25,048,512
LAWN & GARDEN SUPPLIES	4442	856,925,350	730,559,191	3,523,123
FOOD & BEVERAGES (OFF-PREMISES)	445	14,537,790,359	13,847,014,509	66,826,007
GROCERY & CONVENIENCE STORES	4451	13,385,358,378	12,879,421,150	62,171,978
OTHER FOOD STORES/SPECIALTY FOODS	4452	982,388,932	822,172,904	3,818,539
BEER, WINE AND LIQUOR STORES	4453	170,043,049	145,420,455	835,490
DRUG STORES & PERSONAL CARE STORES	446	5,742,341,912	5,125,577,102	25,124,647
GAS STATIONS (INCL. CONVENIENCE STORES)	447	12,340,679,663	10,086,763,088	48,792,390
APPAREL & ACCESSORIES	448	5,053,738,239	4,058,153,364	19,599,066
CLOTHING STORES	4481	4,052,896,465	3,165,959,771	15,294,046
SHOE STORES	4482	398,789,112	391,123,216	1,849,910
JEWELRY & LUGGAGE STORES	4483	602,052,662	501,070,377	2,455,110
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	3,081,619,760	2,554,331,370	12,657,651
SPORTING GOODS	45111	1,731,596,136	1,360,940,942	6,724,679
HOBBY & TOY STORES	45112	424,379,563	348,436,327	1,679,303
SEWING SUPPLIES	45113	158,958,625	153,548,988	734,447
MUSICAL INSTRUMENTS	45114	148,555,951	133,999,062	704,418
BOOK, PERIODICAL & MUSIC STORES	45121	429,928,498	390,288,395	1,972,364
TAPES & CDs	45122	188,200,987	167,117,656	842,440
DEPARTMENT STORES	4521	3,544,321,008	3,371,036,081	16,356,528
GENERAL MERCHANDISE STORES	4529	17,607,982,288	15,783,483,046	75,283,598
E-COMMERCE & MAIL ORDER	4541	6,200,254,584	1,970,053,059	11,908,922
MISCELLANEOUS RETAILERS	453, 4542, 4543	11,616,554,885	9,091,783,256	50,143,665
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>4,894,807,705</u>	<u>3,605,576,919</u>	<u>26,099,631</u>
AIR TRANSPORTATION	481	58,273,987	44,231,537	602,188
RAILROADS	482	36,774,891	35,570,337	387,498
WATER TRANSPORTATION	483	314,415,326	96,414,404	384,961
TRUCK TRANSPORTATION	484	776,116,496	555,719,400	5,521,697
TRANSIT & GROUND PASSENGER TRANSPORT	485	143,219,724	123,792,448	1,765,429
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	3,566,007,281	2,749,848,793	17,437,858
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>685,171,828</u>	<u>614,468,107</u>	<u>3,791,008</u>
<u>INFORMATION</u>	<u>51</u>	<u>17,156,881,276</u>	<u>14,416,629,151</u>	<u>137,168,264</u>
PUBLISHING (EXCEPT INTERNET)	511	3,234,948,958	2,264,803,101	16,312,101
NEWSPAPERS	51111	572,747,802	567,397,750	2,335,130
BOOKS & PERIODICALS	51112, 51113	470,914,597	374,934,809	2,297,749
SOFTWARE	5112	2,025,279,909	1,194,426,633	10,274,005
OTHER PUBLISHERS	51114, 51119	166,006,650	128,043,909	1,405,217
MOTION PICTURE PRODUCTION	512	755,688,257	672,806,233	8,274,981
RADIO & TV BROADCASTING, CABLE TV	515	1,156,869,463	762,271,143	9,855,733
TELEPHONE & TELECOMMUNICATIONS	517	9,528,574,628	9,104,804,857	80,980,997
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	1,870,330,792	1,212,049,548	17,495,176
OTHER INFORMATION SERVICES	519	610,469,178	399,894,269	4,249,276
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>31,716,428,642</u>	<u>23,049,301,040</u>	<u>307,599,891</u>
BANKS & CREDIT UNIONS	522	12,963,491,394	9,856,641,189	166,454,461
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	5,299,903,008	3,458,503,975	43,100,623
INSURANCE AGENTS & BROKERS	524	5,971,847,208	2,987,802,563	28,276,828
REAL ESTATE AGENTS & BROKERS	531	3,364,178,448	3,087,912,429	49,287,806
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	3,860,705,600	3,441,360,503	19,194,201
LESSORS OF NONFINANCIAL INTANGIBLES	533	256,302,984	217,080,381	1,285,972

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<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>120,642,983,738</u>	<u>95,467,529,542</u>	<u>1,207,687,436</u>
LEGAL SERVICES	5411	4,300,642,431	4,051,246,906	71,402,570
ACCOUNTING SERVICES	5412	2,885,670,648	2,702,191,248	47,994,641
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	8,878,712,411	7,573,016,553	89,763,527
COMPUTER SYSTEM DESIGN SERVICES	5415	9,347,010,164	5,459,641,678	72,279,789
CONSULTING SERVICES	5416	7,745,786,784	5,534,818,670	86,042,529
ADVERTISING & PUBLIC RELATIONS	5418	1,420,482,673	1,117,662,844	17,927,530
OTHER PROFESSIONAL SERVICES	5417, 5419	6,105,111,180	3,759,656,117	44,992,096
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>321,049,979</u>	<u>261,822,205</u>	<u>3,614,575</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	13,122,920,814	10,896,784,310	123,842,794
EMPLOYMENT SERVICES	5613	2,152,597,795	1,956,927,430	29,303,580
TRAVEL SERVICES	5615	592,460,125	554,618,381	3,133,138
INVESTIGATION & SECURITY SERVICES	5616	858,427,960	737,292,273	9,955,416
BUILDING SERVICES & JANITORIAL	5617	7,157,116,117	5,391,241,598	59,434,690
OTHER	5611, 5612, 5614, 5619	2,362,318,817	2,256,704,628	22,015,970
WASTE TREATMENT/ COLLECTION	562	3,182,631,389	2,941,896,229	32,333,457
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>1,997,078,618</u>	<u>1,004,311,011</u>	<u>15,314,026</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>34,978,675,933</u>	<u>27,994,653,450</u>	<u>450,190,684</u>
PHYSICIANS	6211	7,603,898,472	6,238,046,122	110,160,821
DENTISTS	6212	3,082,268,823	3,055,988,004	54,862,651
OTHER PRACTITIONERS	6213	2,640,386,193	2,335,872,405	38,979,952
HOSPITALS	622	12,602,898,235	9,233,243,627	139,230,183
NURSING & RETIREMENT HOMES	623	2,016,260,932	1,848,037,798	24,326,474
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	1,053,372,009	628,990,759	8,589,395
SOCIAL SERVICES & DAY CARE	624	5,979,591,269	4,654,474,735	74,041,208
<u>ARTS, ENTERTAINMENT, & RECREATION</u>	<u>71</u>	<u>2,754,024,436</u>	<u>2,166,156,939</u>	<u>23,291,089</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	1,151,333,586	780,643,125	11,040,498
MUSEUMS, HISTORICAL SITES, ETC.	712	65,055,004	17,538,583	155,847
AMUSEMENT, GAMBLING, RECREATION	713	1,537,635,846	1,367,975,231	12,094,744
ACCOMMODATIONS	721	2,534,701,636	2,433,290,092	12,938,274
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	12,398,873,130	9,888,732,416	50,791,237
DRINKING PLACES	7224	858,235,276	774,966,688	4,827,822
AUTO REPAIR & SERVICES	8111	2,472,965,489	2,350,787,608	11,684,208
OTHER REPAIR SERVICES	8112, 8113, 8114	1,479,018,451	1,267,448,115	6,898,928
PERSONAL SERVICES	812	3,002,795,306	2,744,471,666	33,777,490
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	1,073,273,988	1,052,883,361	16,363,621
LAUNDRY & DRY CLEANING	8123	382,165,786	371,974,161	2,467,654
OTHER PERSONAL SERVICES	8122, 8129	1,547,355,532	1,319,614,144	14,946,215
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	586,133,234	304,476,005	3,994,818
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>270,463,756</u>	<u>239,498,792</u>	<u>3,785,352</u>
TOTAL ALL INDUSTRIES		594,545,249,326	460,541,681,921	3,210,574,761